

**GAAP CLOSING PROCEDURES MANUAL
ONLINE PROCESSING**

TABLE OF CONTENTS

Accessing System	1
Initial Menu.....	4
Control Checklist	6
Check Status	10
Miscellaneous.....	14
Cash and Investments.....	22
Inventory	28
Loan Receivables	30
Refund Receivables	32
Fixed Assets	34
Leases	46
Taxes Receivable	48
Tax Refunds Payable.....	50
Miscellaneous Receivables.....	52
Interest Receivable	54
Accounts Payable	56
Grant Receivables and Deferred Revenue.....	58

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING

ISSUE DATE: 6/01/01

PAGE: 1

PURPOSE AND OBJECTIVES

An on-line system has been developed to process Closing Packages. This system will be available to all agencies having on-line capabilities. This section will display screens and provide narrative for ease of completion.

ACCESS CLOSING PACKAGE SYSTEM

- ! The on-line system will be accessed through CICS.
- ! After a successful Logon to CICS, type "MBCP" - press "ENTER".

AVAILABLE OPTIONS

- ! Add or Update to all Closing Packages except for:

- Compensated Absences
- Litigation
- Miscellaneous Loss Liabilities
- Insurance Claims

- ! View Closing Packages that have been keyed.

- ! Check status of Closing Packages.

- A - Department has keyed
- B - Hardcopy printed
- C - Signature copy received
- D - Closing Package finalized
- E - Closing Package revised
- F - Closing Package not applicable

PROCESSING

- ! Key required Closing Packages for Agency/Fund.
- ! Closing Package forms will be printed at OMB and returned to Agency for review and a signature.
- ! Closing Package record is locked to Agency - no further updating allowed. Access to record/s through View only.
- ! Agency returns signed forms to OMB.
- ! OMB performs final review and prepares adjustments.

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING

ISSUE DATE: 6/01/01

PAGE: 2

HELP

- ! Position cursor on field and press **PF9**. If additional information is available as to how a field is to be filled, it will be displayed in a pop-up-window. Press "ENTER" to remove the pop-up-window.
- ! Only keys displayed at the bottom of each screen are available during processing except **PF9**, which can be used on every screen.

GENERAL

- ! Each screen has an **identifier** in the upper right-hand corner. The identifiers are used throughout this documentation and should be used when explaining a problem to the OMB staff.
- ! The Agency and/or Fund that is keyed on the Initial Menu (MB5-900-M1) will be carried forward to subsequent screens.
- ! Whenever **Prepared Date** appears on a screen, it will be filled with the current date up until the Closing Package is completed. Thereafter, it will contain the completion date.
- ! If **parens** appear around an amount field, the amount will be processed as a negative number. Key as a positive number. If an amount must be processed as a negative number, but parens do not appear, key as -99,999.

PROCESSING KEYS

- ! Displayed at the bottom of each screen are the keys used for processing. The following defines each key.

PF1 - Update Performs an update on the displayed screen. The following will appear:
Next Closing Package __ __ __ Enter "Y" if (Closing Package Name) complete__ .

Next Closing Package is an optional field that allows input of a Closing Package number, eliminating the need to return to the menu displaying all the Closing Package forms. A list of all Closing Packages will be displayed if the cursor is positioned on this field and **PF9** is pressed.

The statement as to whether the **Closing Package is complete** must be answered with a "Y" when the Closing Package is complete. If the Closing Package is not complete, but an update of the keyed information is desired, leave the field blank. Once the statement has been answered with a "Y", the completion statement will not appear when PF1-Update is pressed.

Press "ENTER" to complete the update. If a Next Closing Package number was keyed, the new Closing Package screen will appear, otherwise the screen just updated will be re-displayed with another chance at the Next Closing Package option and message "Transaction Successfully Written". To continue processing either enter a Closing Package Number or press PF2 to cancel.

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING

ISSUE DATE: 6/01/01

PAGE: 3

PF2 - Cancel	Cancels any keyed information <u>or</u> returns to a selection menu after an update.
PF3 - Total	Calculates a total for all keyed amount fields.
PF4 - Additional Page	Displays another screen allowing for more entries to be keyed for the Closing Package being processed.
PF5 - Key Terms or Screen Info	Displays narrative defining specific areas on the screen.
PF6 - Delete	Allows deletion of a Closing Package.
PF7 - Page Back	Page back through a Closing Package having multiple screens.
PF9 - Help	Displays a pop-up-window containing information to a specific field. Placement of the cursor on the screen determines the information displayed.
ENTER	Page forward through a Closing Package having multiple screens <u>or</u> complete the update process.

SIGN-OFF

- ! Return to initial menu (MB5-900-M1).
- ! Leave "Option" blank - press "ENTER".
- ! Message - "Off - Natural System Terminated" will be displayed - press "ENTER" .
- ! Message - "Terminal Available for Signon" appears.

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - INITIAL MENU

ISSUE DATE: 6/01/01

PAGE: 4

You are now ready to use the features of the On-Line Closing Package System.

NOTE: This documentation contains only narrative and screens for **Adding** or **Updating** a Closing Package. The screens used to **View** an existing Closing Package are basically the same as the Update screens except for the identifier in the upper right-hand corner and the keys used for processing.

MB5-900-M1

Option **A**:

- ! Add a Closing Package
- or
- ! Update or View an existing Closing Package

Option **B**:

- ! Check your agency's required Closing Packages and the status of each one.

Fund No. is not required to process the following:

- ! Miscellaneous
- ! Fixed Asset Checklist
- ! General Fixed Assets
- ! Construction in Progress
- ! Fixed Asset Additions
- ! Fixed Asset Deletions
- ! Fixed Asset Transfers
- ! Leases

MB5-901-M1

- ! Each Agency/Fund must complete the Control Checklist (Option 0) before any other Closing Package can be processed.
- ! Enter a "U" to add or change a Closing Package or a "V" to view an existing record, and the number listed to the left of the Closing Package name.
- ! Leave both options blank to return to the initial menu (MB5-900-M1).

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - INITIAL MENU

ISSUE DATE: 6/01/01

PAGE: 5

04/08/01

STATE OF NORTH DAKOTA
CLOSING PACKAGE FORMS
MENU

MB5-900-M1

- A. PROCESS CLOSING PACKAGE
- B. STATUS OF CLOSING PACKAGE

ENTER OPTION A AGENCY NO. 999 FUND NO. 888

LEAVE 'OPTION' BLANK TO EXIT

USE 'PF9' FOR HELP ON ANY CLOSING PACKAGE (CP) SCREEN

04/08/01

STATE OF NORTH DAKOTA
CLOSING PACKAGE FORMS
MENU

MB5-901-M1

AGENCY 999 FUND 888

THE OPTIONS ON THIS SCREEN ARE NUMBERED MATCHING THE CONTROL CHECKLIST QUESTIONS. OPTIONS WILL NOT APPEAR FOR THE QUESTIONS THAT INVOLVE FORMS THAT ARE NOT ONLINE.

- | | |
|--------------------------------------|--------------------------------|
| 0. CLOSING PACKAGE CONTROL CHECKLIST | 11. FIXED ASSET DELETIONS |
| 1. MISCELLANEOUS | 12. FIXED ASSET TRANSFERS |
| 2. CASH AND INVESTMENTS | 13. LEASES |
| 6. INVENTORY | 14A. TAXES RECEIVABLE |
| 7A. LOAN RECEIVABLES | 14B. TAX REFUNDS PAYABLE |
| 7B. REFUND RECEIVABLES | 15A. MISCELLANEOUS RECEIVABLES |
| 8. FIXED ASSET CHECKLIST | 15B. INTEREST RECEIVABLES |
| 9A. GENERAL FIXED ASSETS | 17. ACCOUNTS RECEIVABLE |
| 9B. CONSTRUCTION IN PROGRESS | 18. GRANT REVENUE |
| 10. FIXED ASSET ADDITIONS | |

U ENTER 'U' TO UPDATE (ADD OR CHANGE)
OR 'V' TO VIEW (LEAVE BLANK TO EXIT)

0 ENTER DESIRED OPTION

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - CONTROL CHECKLIST

ISSUE DATE: 6/01/01

PAGE: 6

MB5-910-M1 thru MB5-910-M4

- ! **Four screens** are required to complete the Control Checklist. It is recommended that you do not use the PF1-Update key until you have completed all screens - unless you have an interruption that will last longer than 5 minutes. Following this recommendation will allow faster response time.
- ! The Control Checklist will determine the Closing Packages each Agency/Fund will have access to complete. It is imperative that questions are answered carefully.
- ! **Agency and Fund** are carried forward from the initial screen (MB5-900-M1).
- ! **Question #1** has been answered. A Miscellaneous Closing Package is required for each Agency.
- ! If **(Key Terms)** appears after a question, press **PF5** for term definitions. Press **"ENTER"** to remove definitions from the screen.
- ! Press PF7 to page back through screens.

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - CONTROL CHECKLIST

ISSUE DATE: 6/01/01

PAGE: 7

07/02/01	STATE OF NORTH DAKOTA CLOSING PACKAGE CONTROL CHECKLIST	MB5-910-M1 UPDATE
AGENCY <u>999</u>	PREPARED: DATE 07/02/01	
STATE FUND <u>888</u>	BY J.P. JUNIOR	
	TITLE ACCT. I	
	PHONE 224 - 2345	
1. EVERY AGENCY MUST COMPLETE THE MISCELLANEOUS CLOSING PACKAGE.		YES X
2. DOES YOUR STATE FUND HAVE ANY CASH NOT INCLUDED ON SAMIS OR ANY INVESTMENTS ON OR OFF SAMIS AT JUNE 30?		YES X NO ____
3. DOES YOUR STATE FUND HAVE PAYROLL FOR ANY EMPLOYEES OTHER THAN WHAT IS ON THE CENTRAL PAYROLL SYSTEM AT JUNE 30?		YES X NO ____
4A. HAS YOUR STATE FUND BEEN INVOLVED IN ANY LITIGATION, THAT HAS BEEN SETTLED BUT NOT YET PAID AT JUNE 30, THAT IS NOT BEING HANDLED BY THE ATTORNEY GENERAL'S OFFICE? (KEY TERMS)		YES X NO ____
PF1- UPDATE	PF2- CANCEL	PF5- KEY TERMS
		ENTER- NEXT SCREEN

07/02/01	STATE OF NORTH DAKOTA CLOSING PACKAGE CONTROL CHECKLIST	MB5-910-M2 UPDATE
4B. HAS YOUR STATE FUND BEEN INVOLVED IN ANY THREATENED, PENDING, OR IN PROGRESS LITIGATION DURING THE FISCAL YEAR THAT IS NOT BEING HANDLED BY THE ATTORNEY GENERAL'S OFFICE? (KEY TERMS)		YES X NO ____
5A. DID YOUR STATE FUND INCUR ANY MISCELLANEOUS LOSS LIABILITIES DURING THE FISCAL YEAR? (KEY TERMS)		YES X NO ____
5B. DID YOUR STATE FUND INCUR ANY MISCELLANEOUS LOSS CONTINGENCIES DURING THE FISCAL YEAR? (KEY TERMS)		YES X NO ____
6. DID YOUR AGENCY HAVE INVENTORY GREATER THAN \$20,000 AT JUNE 30? (KEY TERMS)		YES X NO ____
7. DO NON-STATE PARTIES OWE YOUR STATE FUND MONEY AT JUNE 30 FOR LOANS OR NOTES?		YES X NO ____
PF1- UPDATE	PF2- CANCEL	PF5- KEY TERMS
		PF7- PAGE BACK
		ENTER- NEXT SCREEN

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - CONTROL CHECKLIST

ISSUE DATE: 6/01/01

PAGE: 8

07/02/01

STATE OF NORTH DAKOTA
CLOSING PACKAGE CONTROL CHECKLIST

MB5-910-M3
UPDATE

- 7B. DID YOUR STATE FUND HAVE MORE THAN \$25,000 OF EXPENDITURE
REFUNDS RECEIVABLE AT JUNE 30? YES X NO ____
- 8-12 DID YOUR AGENCY HAVE ANY FIXED ASSETS DURING THE FISCAL YEAR?
(KEY TERMS) YES X NO ____
13. DID YOUR AGENCY LEASE LAND, BUILDING, OR EQUIPMENT DURING THE
FISCAL YEAR? YES X NO ____
- 14A. DOES YOUR STATE FUND HAVE ANY TAXES RECEIVABLE AT JUNE 30?
(KEY TERMS) YES X NO ____
- 14B. DOES YOUR STATE FUND HAVE ANY TAX REFUNDS PAYABLE AT JUNE 30?
(KEY TERMS) YES X NO ____
- 15A. DOES YOUR STATE FUND HAVE MORE THAN \$10,000 IN MISCELLANEOUS
RECEIVABLES AT JUNE 30? (KEY TERMS) YES X NO ____

PF1-
UPDATE

PF2-
CANCEL

PF5-
KEY TERMS

PF7-
PAGE BACK

ENTER-
NEXT SCREEN

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - CONTROL CHECKLIST

ISSUE DATE: 6/01/01

PAGE: 9

07/02/01

STATE OF NORTH DAKOTA
CLOSING PACKAGE CONTROL CHECKLIST

MB5-910-M4
UPDATE

- 15B. DOES YOUR STATE FUND HAVE INTEREST RECEIVABLE AT JUNE 30? YES X NO ____
16. DID YOUR STATE FUND HANDLE ANY CLAIMS-PAYING PROGRAMS THAT ARE NOT COMPONENT UNITS DURING THE FISCAL YEAR? (KEY TERMS) YES X NO ____
17. DID YOUR STATE FUND HAVE ANY SAMIS EXPENDITURES (OTHER THAN SALARIES, WAGES, FRINGE BENEFITS) AND/OR CONTRACT RETNETIONS DURING THE FISCAL YEAR? YES X NO ____
18. DID YOUR STATE FUND RECEIVE MORE THAN \$100,000 OF GRANT REVENUES AS THE PRIMARY RECIPIENT DURING THE FISCAL YEAR? (KEY TERMS) YES X NO ____

NEXT CLOSING PACKAGE ____ ENTER 'Y' IF CONTROL CHECKLIST
PF2-
CANCEL

COMPLETED Y
ENTER-
NEXT SCREEN

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - CHECK STATUS

ISSUE DATE: 6/01/01

PAGE: 10

MB5-900-M1

- Enter "B" in "Option" to check your required Closing Packages and the status of each one.
- Fund No. is optional.

MB5-902-M1

- "Option" field is not required.
- If **"Option" is blank** and **"Fund No."** on MB5-900-M1 **is blank**, MB5-902-M2 will display all Closing Packages applicable to your Agency.
- If **"Option" is blank** and **"Fund No."** on MB5-900-M1 **is filled**, MB5-902-M2 will display all Closing Packages applicable for the specific Agency and Fund.
- If **"Option" is filled** and **"Fund No."** on MB5-900-M1 **is filled**, MB5-902-M2 will display a specific Closing Package for the Agency and Fund.

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - CHECK STATUS

ISSUE DATE: 6/01/01

PAGE: 11

07/03/01

STATE OF NORTH DAKOTA
CLOSING PACKAGE FORMS
MENU

MB5-900-M1

- A. PROCESS CLOSING PACKAGE
- B. STATUS OF CLOSING PACKAGE

ENTER OPTION A AGENCY NO. 999 FUND NO.

LEAVE 'OPTION' BLANK TO EXIT

USE 'PF9' FOR HELP ON ANY CLOSING PACKAGE (CP) SCREEN

07/03/01

STATE OF NORTH DAKOTA
CLOSING PACKAGE FORMS
MENU

MB5-902-M1

AGENCY 999 FUND 000

THE OPTIONS ON THIS SCREEN ARE NUMBERED MATCHING THE CONTROL CHECKLIST
QUESTIONS

- | | |
|--------------------------------------|--------------------------------|
| 0. CLOSING PACKAGE CONTROL CHECKLIST | 9B. CONSTRUCTION IN PROGRESS |
| 1. MISCELLANEOUS | 10. FIXED ASSET ADDITIONS |
| 2. CASH AND INVESTMENTS | 11. FIXED ASSET DELETIONS |
| 3. COMPENSATED ABSENCES | 12. FIXED ASSET TRANSFERS |
| 4A. SETTLED LITIGATION | 13. LEASES |
| 4B. LITIGATION CONTINGENCY | 14A. TAXES RECEIVABLE |
| 5A. MISCELLANEOUS LOSS LIABILITY | 14B. TAX REFUNDS PAYABLE |
| 5B. MISCELLANEOUS LOSS CONTINGENCY | 15A. MISCELLANEOUS RECEIVABLES |
| 6. INVENTORY | 15B. INTEREST RECEIVABLES |
| 7A. LOAN RECEIVABLES | 16. INSURANCE CLAIMS |
| 7B. REFUND RECEIVABLES | 17. ACCOUNTS PAYABLE |
| 8. FIXED ASSET CHECKLIST | 18. GRANT REVENUE |
| 9A. GENERAL FIXED ASSETS | |

PF2 - CANCEL ENTER DESIRED OPTION
(LEAVE BLANK FOR ALL CLOSING PACKAGES)

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - CHECK STATUS

ISSUE DATE: 6/01/01

PAGE: 12

MB5-902-M2

- ! **Fund** - all funds applicable to the Agency keyed on MB5-900-M1 are displayed. The Closing Packages that do not require a fund contain "000".
- ! **Date Last Updated** - a date is carried internally for each Closing Package record. Each time an update is made, the current date is inserted into this field.
- ! **Due Date** - final Closing Package must be at OMB.
- ! An asterisk (*) appearing before the Status on the Fixed Asset Checklist line indicates that all Fixed Asset Closing Packages have been keyed and are in balance.
- ! **Status** will be blank until processing has been done.
- ! Press **PF7** to page back through screens.
- ! Press **"ENTER"** to page forward through screens.

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - CHECK STATUS

ISSUE DATE: 6/01/01

PAGE: 13

09/17/01

STATE OF NORTH DAKOTA
CLOSING PACKAGE STATUS

MB5-902-M2

AGENCY	FUND				
999	000	MISCELLANEOUS	07/10/20XX	07/14/20XX	CP FINALIZED
999	000	FIXED ASSETS CHECKLIST	07/03/20XX	08/11/20XX	* DEPT. HAS KEYED
999	000	GEN. FIXED ASSET SUMM.	07/03/20XX	08/11/20XX	DEPT. HAS KEYED
999	000	CONST. IN PROCESS	07/03/20XX	08/11/20XX	DEPT. HAS KEYED
999	000	FIXED ASSET ADDITIONS	07/03/20XX	08/11/20XX	DEPT. HAS KEYED
999	000	FIXED ASSET DELETIONS	07/03/20XX	08/11/20XX	DEPT. HAS KEYED
999	000	LEASES		08/11/20XX	
999	001	CONTROL CHECKLIST	07/06/20XX	07/07/20XX	CP FINALIZED
999	001	CASH AND INVESTMENTS	07/29/20XX	08/04/20XX	SIGNATURE COPY RECV
999	001	INVENTORY	08/03/20XX	08/04/20XX	HARDCOPY PRINTED
999	001	MISC. RECEIVABLES		08/18/20XX	
999	001	INTEREST RECEIVABLES		08/18/20XX	
999	001	ACCOUNTS PAYABLE		09/15/20XX	

PF2 - CANCEL

PF7 - PAGE BACK

ENTER - PAGE FORWARD

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - MISCELLANEOUS

ISSUE DATE: 6/01/01

PAGE: 14

MB5-911-M1 thru MB5-911-MD

- ! **Fourteen screens** are required to complete this Closing Package. The amount of narrative required to answer each question will dictate how often PF1-Update should be pressed. Minimal use of PF1 will increase response time.
- ! One Miscellaneous Closing Package is required for each Agency.
- ! If **Key Terms** appears after a question, press **PF5** for term definitions. Press **"ENTER"** to remove definitions from the screen.

07/08/01	STATE OF NORTH DAKOTA MISCELLANEOUS SUMMARY FORM	MB5-911-M1 UPDATE
AGENCY 999	PREPARED: DATE 07/08/01 BY J. P. JUNIOR TITLE ACCT. I PHONE 328 - 2345	
<p>1. DID YOUR AGENCY HAVE ANY NEWLY DEFEASED DEBT AS A RESULT OF ADVANCE REFUNDING? (KEY TERMS) YES X NO _</p> <p>IF YES: INDICATE: THE NATURE OF THE TRANSACTION, ANY ECONOMIC GAIN/LOSS, AND THE AMOUNT OF DEFEASED DEBT OUTSTANDING AT JUNE 30.</p> <p>DURING THE CURRENT YEAR, OUR AGENCY ISSUED \$89 MILLION IN EXPANSION____ BONDS TO ADVANCE REFUND \$72 MILLION OF EXISTING BONDS. THE NEW BONDS____ BEAR AN INTEREST RATE OF 7.8% WHILE THE ORIGINAL BONDS AVERAGED 9.3%.____ OUR AGENCY ADVANCE REFUNDED THESE BONDS TO REDUCE OUR TOTAL DEBT SERVI CE PAYMENTS OVER THE NEXT 36 YEARS BY APPROX. \$10 MILLION AND TO OBTAI N AN ECONOMIC GAIN (DIFFERENCE BETWEEN THE PRESENT VALUE OF THE DEBT____ SERVICE PAYMENTS ON THE OLD AND NEW DEBT) OF APPROX. \$1.5 MILLION._____</p>		
PF1- UPDATE	PF2- CANCEL	PF5- KEY TERMS
		ENTER- NEXT SCREEN

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - MISCELLANEOUS

ISSUE DATE: 6/01/01

PAGE: 15

07/08/01	STATE OF NORTH DAKOTA MISCELLANEOUS SUMMARY FORM	MB5-911-M1 UPDATE
AGENCY 999	PREPARED: DATE <u>07/08/01</u> BY <u>J. P. JUNIOR</u> TITLE <u>ACCT. I</u> PHONE <u>328 - 2345</u>	
2. DOES YOUR AGENCY MAINTAIN ANY SINKING OR RESERVE FUNDS? (KEY TERMS)		YES _ NO X
IF YES: INDICATE THE NATURE AND AMOUNT OF EACH SINKING OR RESERVE FUND.		
<hr/> <hr/> <hr/> <hr/> <hr/> <hr/>		
PF1- UPDATE	PF2- CANCEL	PF5- KEY TERMS
	PF7- PAGE BACK	ENTER- NEXT SCREEN

07/08/01	STATE OF NORTH DAKOTA MISCELLANEOUS SUMMARY FORM	MB5-911-M3 UPDATE
AGENCY 999	PREPARED: DATE <u>07/08/01</u> BY <u>J. P. JUNIOR</u> TITLE <u>ACCT. I</u> PHONE <u>328 - 2345</u>	
3. DOES YOUR AGENCY HAVE ANY GUARANTEED DEBT, MORAL OBLIGATION DEBT OR NO-COMMITMENT DEBT?		YES X NO _
IF YES: INDICATE THE NATURE AND AMOUNT FOR EACH DEBT.		
STATE LAW AUTHORIZED THE ISSUANCE OF BONDS THAT PROVIDE LOW-COST FINAN CING FOR CONSTRUCTION OF PRIVATE FACILITIES DEEMED TO BE IN PUBLIC INTEREST. THE STATE ASSUMES NO LIABILITY OR RESPONSIBILITY FOR THIS__ DEBT--THUS, NO AMMOUNTS ARE ACCRUED FOR IN THE FINANCIAL STATEMENTS.__ NO-COMMITMENT DEBT AMOUNTS TO \$2,000,000 AT JUNE 30, 2001._____		
<hr/> <hr/>		
PF1- UPDATE	PF2- CANCEL	PF7- PAGE BACK
		ENTER- NEXT SCREEN

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - MISCELLANEOUS

ISSUE DATE: 6/01/01

PAGE: 16

07/08/01

STATE OF NORTH DAKOTA
MISCELLANEOUS SUMMARY FORM

MB5-911-M4
UPDATE

AGENCY 999

PREPARED: DATE 07/08/01
BY J. P. JUNIOR
TITLE ACCT. I
PHONE 328 - 2345

4. DOES YOUR AGENCY HAVE ANY AUTHORIZED, UNISSUED DEBT? YES _ NO X

IF YES: INDICATE THE PURPOSE AND AMOUNT OF ANY AUTHORIZED, UNISSUED DEBT.

PF1- PF2-
UPDATE CANCEL

PF7- ENTER-
PAGE BACK NEXT SCREEN

07/08/01

STATE OF NORTH DAKOTA
MISCELLANEOUS SUMMARY FORM

MB5-911-M5
UPDATE

AGENCY 999

PREPARED: DATE 07/08/01
BY J. P. JUNIOR
TITLE ACCT. I
PHONE 328 - 2345

5. HAS YOUR AGENCY SPENT ANY FEDERAL MONIES THAT ARE CONSIDERED
'QUESTIONED COSTS' AS A RESULT OF RECENT AUDITS? (KEY TERMS) YES X NO _

IF YES: INDICATE THE NATURE AND AMOUNT IN THE SPACE PROVIDED BELOW.

OUR AGENCY CURRENTLY FACES DISALLOWANCE OF FEDERAL FUNDS FOR MEDICAID_
AND EMERGENCY MANAGEMENT. THE TOTAL AMOUNT IN QUESTION IS \$6.5_____
MILLION, AS A RESULT OF FEDERAL AUDITS AND STATE REVIEWS. ADDITIONAL_
AUDITS AND REVIEWS ARE PENDING. ALL AMOUNTS ARE BEING OR WILL BE_____
CONTESTED BY THE STATE. WE ARE UNABLE TO DETERMINE THE EFFECT ON THE_
STATE, IF ANY, OF ANY RESULTING LIABILITIES._____

PF1- PF2- PF5-
UPDATE CANCEL KEY TERMS

PF7- ENTER-
PAGE BACK NEXT SCREEN

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - MISCELLANEOUS

ISSUE DATE: 6/01/01

PAGE: 17

07/08/01

STATE OF NORTH DAKOTA
MISCELLANEOUS SUMMARY FORM

MB5-911-M6
UPDATE

AGENCY 999

PREPARED: DATE 07/08/01
BY J. P. JUNIOR
TITLE ACCT. I
PHONE 328 - 2345

6. DOES YOUR AGENCY OWE MONEY TO NON-STATE PARTIES FOR ANY BONDS,
NOTES, OR LOANS OUTSTANDING AT JUNE 30? YES _ NO X

IF YES: DESCRIBE THE SITUATION (I.E., PARTIES, AMOUNTS) BELOW.

PF1- PF2-
UPDATE CANCEL

PF7- ENTER-
PAGE BACK NEXT SCREEN

07/08/01

STATE OF NORTH DAKOTA
MISCELLANEOUS SUMMARY FORM

MB5-911-M7
UPDATE

AGENCY 999

PREPARED: DATE 07/08/01
BY J. P. JUNIOR
TITLE ACCT. I
PHONE 328 - 2345

7. ARE YOU AWARE OF ANY UNASSERTED CLAIMS AGAINST YOUR AGENCY
EXISTING JUNE 30 OR UP TO THE DATE THIS FORM WAS COMPLETED? YES _ NO X
(KEY TERMS)

IF YES: DESCRIBE THE SITUATION BELOW.

PF1- PF2-
UPDATE CANCEL

PF7- ENTER-
PAGE BACK NEXT SCREEN

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - MISCELLANEOUS

ISSUE DATE: 6/01/01

PAGE: 18

07/08/01

STATE OF NORTH DAKOTA
MISCELLANEOUS SUMMARY FORM

MB5-911-M8
UPDATE

AGENCY 999

PREPARED: DATE 07/08/01
BY J. P. JUNIOR
TITLE ACCT. I
PHONE 328 - 2345

8. ARE YOU AWARE OF ANY VIOLATIONS OF FINANCE RELATED LEGAL OR
CONTRACTUAL PROVISIONS AFFECTING YOUR AGENCY?

YES _ NO X

IF YES: DESCRIBE THE SITUATION BELOW.

PF1-
UPDATE

PF2-
CANCEL

PF7-
PAGE BACK

ENTER-
NEXT SCREEN

07/08/01

STATE OF NORTH DAKOTA
MISCELLANEOUS SUMMARY FORM

MB5-911-M9
UPDATE

AGENCY 999

PREPARED: DATE 07/08/01
BY J. P. JUNIOR
TITLE ACCT. I
PHONE 328 - 2345

9. WAS YOUR AGENCY INVOLVED IN ANY RELATED PARTY TRANSACTIONS
DURING THE FISCAL YEAR? (KEY TERMS)

YES _ NO X

IF YES: DESCRIBE THE SITUATION BELOW.

PF1-
UPDATE

PF2-
CANCEL

PF5-
KEY TERMS

PF7-
PAGE BACK

ENTER-
NEXT SCREEN

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - MISCELLANEOUS

ISSUE DATE: 6/01/01

PAGE: 19

07/08/01

STATE OF NORTH DAKOTA
MISCELLANEOUS SUMMARY FORM

MB5-911-MA
UPDATE

AGENCY 999

PREPARED: DATE 07/08/01
BY J. P. JUNIOR
TITLE ACCT. I
PHONE 328 - 2345

10. DOES YOUR AGENCY HAVE ANY SIGNIFICANT COMMITMENTS AT
JUNE 30 OTHER THAN THOSE REPORTED ON THE CONSTRUCTION
IN PROGRESS CLOSING PACKAGE?

YES X NO _

IF YES: DESCRIBE THE SITUATION (INCLUDING AMOUNTS) BELOW.

OUR AGENCY HAS COMMITTED TO ACQUIRE VARIOUS AGRICULTURAL EQUIPMENT____
UNDER FOUR LONG-TERM CONTRACTS, WITH TERMS EXTENDING FROM THREE TO____
FOURTEEN YEARS, BEGINNING IN 1996. BASED ON CURRENT PRICES, THE____
PURCHASE COMMITMENT APPROXIMATES \$1.1 MILLION._____

PF1-
UPDATE

PF2-
CANCEL

PF7-
PAGE BACK

ENTER-
NEXT SCREEN

07/08/01

STATE OF NORTH DAKOTA
MISCELLANEOUS SUMMARY FORM

MB5-911-MB
UPDATE

AGENCY 999

PREPARED: DATE 07/08/01
BY J. P. JUNIOR
TITLE ACCT. I
PHONE 328 - 2345

11. DOES YOUR AGENCY HAVE ANY CAPITAL GRANTS? (KEY TERMS)

YES X NO _

IF YES: DESCRIBE THE SITUATION (I.E., PARTIES, AMOUNTS) BELOW.

OUR AGENCY RECEIVED FEDERAL FUNDS OF \$8.5 MILLION DURING THE CURRENT____
YEAR. THE FUNDS WERE USED TO PURCHASE MORTGAGES UNDER THE SINGLE-____
FAMILY MORTGAGE PURCHASE PROGRAM._____

PF1-
UPDATE

PF2-
CANCEL

PF5-
KEY TERMS

PF7-
PAGE BACK

ENTER-
NEXT SCREEN

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - MISCELLANEOUS

ISSUE DATE: 6/01/01

PAGE: 20

07/08/01

STATE OF NORTH DAKOTA
MISCELLANEOUS SUMMARY FORM

MB5-911-MC
UPDATE

AGENCY 999

PREPARED: DATE 07/08/01
BY J. P. JUNIOR
TITLE ACCT. I
PHONE 328 - 2345

12. DOES YOUR AGENCY HAVE ANY GAIN CONTINGENCIES GREATER THAN \$150,000 AT JUNE 30, NOT BEING HANDLED BY THE ATTORNEY GENERAL'S OFFICE? YES X NO ____
(SEE KEY TERMS)

A. THE PROBABILITY OF THE GAIN IS BEST DESCRIBED AS: (MARK ONE WITH 'X')

X PROBABLE ____ REASONABLY POSSIBLE ____ REMOTE

B. AMOUNT OR RANGE OF AMOUNTS OF ESTIMATED GAINS TO THE STATE:

____160000 TO ____200000

CERTAIN CONTINGENT ACCOUNTS RECEIVABLE RELATED TO THE HUMAN SERVICES DEPARTMENT ARE NOT RECORDED IN OTHER CLOSING PACKAGES. IF COLLECTION EFFORTS ARE SUCCESSFUL, THE RANGE OF ESTIMATED GAIN IS SHOWN IN "B".

PF1-
UPDATE

PF2-
CANCEL

PF5-
KEY TERMS

PF7-
PAGE BACK

ENTER
NEXT SCREEN

07/08/01

STATE OF NORTH DAKOTA
MISCELLANEOUS SUMMARY FORM

MB5-911-MD
UPDATE

AGENCY 999

PREPARED: DATE 07/08/01
BY J. P. JUNIOR
TITLE ACCT. I
PHONE 328 - 2345

13. ARE YOU AWARE OF ANY ACCOUNTING ACTIVITY/FUNDS THAT ARE NOT ON SAMIS AND ARE NOT INCLUDED IN A CLOSING PACKAGE? YES _ NO X
IF YES: INDICATE THE NATURE AND AMOUNT OF THE ACTIVITY/FUND NOT INCLUDED ON SAMIS OR THE CLOSING PACKAGES.

PF1-
UPDATE

PF2-
CANCEL

PF7-
PAGE BACK

ENTER-
NEXT SCREEN

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - MISCELLANEOUS

ISSUE DATE: 6/01/01

PAGE: 21

07/08/01	STATE OF NORTH DAKOTA MISCELLANEOUS SUMMARY FORM	MB5-911-ME UPDATE
AGENCY 999	PREPARED: DATE <u>07/08/01</u> BY <u>J. P. JUNIOR</u> TITLE <u>ACCT. I</u> PHONE <u>328 - 2345</u>	
<p>14. DOES YOUR AGENCY HAVE ANY FINANCIAL INSTRUMENTS THAT HAVE OFF-BALANCE-SHEET RISK AND FINANCIAL INSTRUMENTS OR CONCENTRATIONS OF CREDIT RISK? YES _ NO X IF YES: DESCRIBE THE SITUATION BELOW.</p> <p>_____ _____ _____ _____ _____</p>		
PF1- UPDATE	PF2- CANCEL	PF7- PAGE BACK
		ENTER- NEXT SCREEN

07/08/01	STATE OF NORTH DAKOTA MISCELLANEOUS SUMMARY FORM	MB5-911-ME UPDATE
AGENCY 999	PREPARED: DATE <u>07/08/01</u> BY <u>J. P. JUNIOR</u> TITLE <u>ACCT. I</u> PHONE <u>328 - 2345</u>	
<p>15. DID YOUR AGENCY RECEIVE ANY LOANS FROM THE BANK OF NORTH DAKOTA DURING THE FISCAL YEAR ENDED JUNE 30? YES _ NO X IF YES, REPORT SEPARATELY THE PRINCIPAL AND INTEREST AMOUNTS OWED TO THE BANK AT JUNE 30:</p> <p>_____ _____ _____ _____ _____</p>		
NEXT CLOSING PACKAGE ____ ENTER 'Y' IF MISCELLANEOUS SUMMARY COMPLETED Y		
PF2- CANCEL		ENTER- NEXT SCREEN

- Press **PF1** to Update. The Next Closing Package - Completed message is displayed. Enter a "Y" and press "ENTER" to complete the update.

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - CASH AND INVESTMENTS - FORM 1

ISSUE DATE: 6/01/01

PAGE: 22

- ! Depending on the required information for your Agency/Fund, up to **five screens** may be required to complete the Cash and Investments Closing Package.

MB5-912-M1

- ! At least one amount greater than zero must be entered in either the Cash or Investments section.
- ! **Press PF3** to total the amount columns.
- ! Press **PF5** to obtain additional information for titles on screen labeled (A) thru (E). Press "ENTER" to remove additional information from the screen.

MB5-912-M2

- ! If amounts were entered in the "Amount Not Applied Back to June" column on the MB5-912-M1 screen, key the detail amounts by object code that were used to deposit the cash in SAMIS after June 30.
- ! The detail object information must be split between Bank of North Dakota and Cash and Cash Equivalents.
- ! Press **PF3** to total the amount columns.
- ! Press **PF4** for an additional cash and object code screen.
- ! Press **PF7** to page back through screens.

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - CASH AND INVESTMENTS - FORM 1

ISSUE DATE: 6/01/01

PAGE: 23

08/08/01

STATE OF NORTH DAKOTA
CASH AND INVESTMENTS SUMMARY FORM-1

MB5-912-M1
UPDATE

AGENCY 999

PREPARED: DATE 08/08/01
BY J. P. JUNIOR
TITLE ACCT. I
PHONE 328 - 2345

{A} BALANCE SHEET CASH AND INVESTMENT DATA

	BOOK BALANCE JUNE 30	{B} Y/N	AMT. APPLIED BACK TO JUNE	AMOUNT NOT APPLIED BACK TO JUNE
CASH DEPOSITS AT BANK OF ND	21530	Y	6500	15030
{D} CASH AND CASH EQUIVALENTS	9400	N		9400
TOTAL CASH	30,930		6,500	24,430
	{C}			
INVESTMENTS OF BANK OF ND	20000			
{E} INVESTMENTS	15000			
TOTAL INVESTMENTS	35,000			

PF1-
UPDATE

PF2-
CANCEL

PF3-
TOTAL

PF5-
SCREEN INFO

ENTER-
NEXT SCREEN

08/08/01

STATE OF NORTH DAKOTA
CASH AND INVESTMENTS SUMMARY FORM-1

MB5-912-M2
UPDATE

AMOUNT/OBJECT CODE DETAIL

CASH AT THE BND

OBJECT CODE	AMOUNT NOT APPLIED BACK TO JUNE
8701	15030
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
TOTAL	15,030

CASH AND CASH EQUIVALENTS

OBJECT CODE	AMOUNT NOT APPLIED BACK TO JUNE
8352	9400
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
TOTAL	9,400

PF1-
UPDATE

PF2-
CANCEL

PF3-
TOTAL

PF4-
ADDITIONAL PAGE

PF7-
PAGE BACK

ENTER-
NEXT SCREEN

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - CASH AND INVESTMENTS - FORM 2

ISSUE DATE: 6/01/01

PAGE: 24

MB5-912-M4

- ! Investment General Ledger accounts on SAMIS must balance to the Closing Package Investments.
- ! This screen must provide the necessary detail to record outstanding investments to SAMIS.
- ! Press **PF3** to total the amount column.
- ! Press **PF4** for an additional reconciling screen.
- ! Press **PF7** to page back through screens.

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - CASH AND INVESTMENTS - FORM 2

ISSUE DATE: 6/01/01

PAGE: 25

08/08/01

STATE OF NORTH DAKOTA
CASH AND INVESTMENTS SUMMARY FORM-2

MB5-912-M4
UPDATE

TOTAL INVESTMENTS PER SAMIS AT JUNE 30, 20XX 42000

RECONCILING ITEMS	DR	CR	OBJECT	AMOUNT
CD'S WITH MATURITIES LESS THAN 90 DAYS				-7000

TOTAL INVESTMENTS PER CASH AND INVESTMENTS SUMMARY FORM-1
AT JUNE 30, 20XX 35,000

PF1- UPDATE	PF2 CANCEL	PF3- TOTAL	PF4- ADDITIONAL PAGE	PF7- PAGE BACK	ENTER- NEXT SCREEN
----------------	---------------	---------------	-------------------------	-------------------	-----------------------

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - CASH & INVESTMENTS - FORMS 3-4

ISSUE DATE: 6/01/01

PAGE: 26

MB5-912-M5

- ! Amounts in Cash and Cash Equivalents on MB5-912-M1 other than deposits at the Bank of North Dakota, petty cash, deposits in transit, and money market demand accounts (MMDA) must be credit risked.
- ! **Petty Cash, Deposits in Transit, and MMDAs** are used as reconciling items.
- ! All Certificates of Deposit must be recorded on this screen, regardless of maturity dates.
- ! Press **PF3** to total the amount columns.
- ! Press **PF4** for an additional credit risk screen.
- ! Press **PF7** to page back through screens.

MB5-912-M6

- ! Amounts in Investments on MB5-912-M1, other than Certificates of Deposit must be credit risked.
- ! Press **PF3** to total the amount columns.
- ! Press **PF4** for an additional credit risk screen.
- ! Press **PF7** to page back through screens.

ONLINE PROCESSING - CASH & INVESTMENTS - FORMS 3-4

PAGE: 27

08/08/01		STATE OF NORTH DAKOTA			MB5-912-M6	
		CASH AND INVESTMENTS SUMMARY FORM-4			UPDATE	
OTHER INVESTMENTS(CREDIT RISK DATA)						
FINANCIAL INSTITUTION/ TYPE OF SECURITY		SECURITY NUMBER	RISK CATEGORY	JUNE 30 MARKET VALUE	JUNE 30 BOOK BALANCE	
ABC INSTITUTION_____		25346_____	1	____16000	____5000	
U. S. TREASURY NOTE_						
_____		_____	-	_____	_____	
_____		_____	-	_____	_____	
_____		_____	-	_____	_____	
_____		_____	-	_____	_____	
_____		_____	-	_____	_____	
_____		_____	-	_____	_____	
_____		_____	-	_____	_____	
				16,000	5,000	
PF1- UPDATE		PF2- CANCEL	PF3- TOTAL	PF4- ADDITIONAL PAGE	PF7- PAGE BACK	

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - INVENTORY

ISSUE DATE: 6/01/01

PAGE: 28

MB5-913-M1

- ! Enter the **Date of Physical Count** as MM DD YY.
- ! If your Inventory Valuation Method has changed from last year, last years' method must be disclosed.
- ! The Inventory amount for your agency must be greater than \$20,000.
- ! Press **PF1** to Update. The Next Closing Package - Completed message is displayed. Enter a "Y" and press "ENTER" to complete the update.

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - INVENTORY

ISSUE DATE: 6/01/01

PAGE: 29

08/08/01

STATE OF NORTH DAKOTA
INVENTORY SUMMARY FORM

MB5-913-M1
UPDATE

AGENCY 999
STATE FUND 888

PREPARED: DATE 08/08/01
BY J. P. JUNIOR
TITLE ACCT. I
PHONE 328 - 2345

DATE OF PHYSICAL COUNT 06 / 28 / 01

INVENTORY VALUATION METHOD LAST IN, FIRST OUT (LIFO)

DID YOUR INVENTORY VALUATION METHOD CHANGE FROM LAST YEAR? YES _ NO X

IF YES, INDICATE METHOD USED LAST YEAR _____

TRANS CODE	OBJECT	INVENTORY AMOUNT
TC311	3415	____16000
TC311	3315	____16000
TC311	_____	_____
TC311	_____	_____
TC311	_____	_____

PAGE 1

TOTAL INV: 32,000

NEXT CLOSING PACKAGE ____ ENTER 'Y' IF INVENTORY SUMMARY

COMPLETED Y

PF2-

ENTER-

CANCEL

NEXT SCREEN

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - LOAN RECEIVABLES

ISSUE DATE: 6/01/01

PAGE: 30

! **Two screens** may be required to complete the Loan Receivables Closing Package.

MB5-914-M1

- ! **Type of Loan** description must be unique for each loan program.
- ! If an amount is entered for **Increases and/or Decreases** an object code must be keyed.
- ! Press **PF3** to calculate the Ending Balance.
- ! Press **PF6** to delete both screens of a Loan Receivable Closing Package if more than one Loan Receivable exists. At least one Loan Receivable must be present to complete the Closing Package.
- ! Press **PF7** to page back through screens.

MB5-914-M2

- ! **Write-Offs** will be carried forward from MB5-914-M1. The screen does not allow entry in this field.
- ! Press **PF3** to calculate the Ending Allowance Balance and the Net Loan Receivables (combination of amounts from MB5-914-M1 and MB5-914-M2).
- ! Press **PF4** for additional Loan Receivable screens.
- ! Press **PF7** to page back through screens.

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - LOAN RECEIVABLES

ISSUE DATE: 6/01/01

PAGE: 31

08/08/01

STATE OF NORTH DAKOTA
LOAN RECEIVABLES SUMMARY

MB5-914-M1
UPDATE

AGENCY 999
STATE FUND 888

PREPARED: DATE 08/08/01
BY J. P. JUNIOR
TITLE ACCT. I
PHONE 328 - 2345

TYPE OF LOAN:

SEWAGE TREATMENT PROJECTS LOAN PROGRAM

LOAN RECEIVABLES-GROSS

BEGINNING BALANCE - GROSS (JULY 1)	__2800000
WRITE-OFFS	(__20000)
2575 INCREASES (NEW LOANS THIS FISCAL YEAR)	__300000
8242 DECREASES (LOAN REPAYMENTS THIS FISCAL YEAR)	(__150000)
ENDING BALANCE - GROSS (JUNE 30)	2,930,000

*** INCLUDE INTEREST RECEIVABLE RELATING TO LOANS RECEIVABLE ON THE
INTEREST RECEIVABLE FORM.

PF1-	PF2-	PF3-	PF6-	PF7-	ENTER-
UPDATE	CANCEL	TOTAL	DELETE	PAGE BACK	NEXT SCREEN

08/08/01

STATE OF NORTH DAKOTA
LOAN RECEIVABLES SUMMARY FORM

MB5-914-M2
UPDATE

AGENCY 999
STATE FUND 888

PREPARED: DATE 08/08/01
BY J. P. JUNIOR
TITLE ACCT. I
PHONE 328 - 2345

ALLOWANCE FOR UNCOLLECTIBLE LOAN RECEIVABLES

BEGINNING BALANCE - ALLOWANCE (JULY 1)	__50000
WRITE-OFFS	(__20000)
NET ADDITIONS (DELETIONS) IN ALLOWANCE	__15000
ENDING BALANCE- ALLOWANCE (JUNE 30)	45,000
NET LOAN RECEIVABLES (JUNE 30)	2,885,000

*** INCLUDE INTEREST RECEIVABLE RELATING TO LOANS RECEIVABLE ON THE
INTEREST RECEIVABLE FORM.

PF1-	PF2-	PF3-	PF4-	PF7-
UPDATE	CANCEL	TOTAL	ADDITIONAL PAGE	PAGE BACK

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - REFUND RECEIVABLES

ISSUE DATE: 6/01/01

PAGE: 32

MB5-915-M1

- ! An **object** must be keyed for each Refund Receivable amount that is entered.
- ! Press **PF4** for additional Refund Receivable screens.
- ! Press **PF7** to page back through screens.

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - REFUND RECEIVABLES

ISSUE DATE: 6/01/01

PAGE: 33

08/08/01

STATE OF NORTH DAKOTA
REFUND RECEIVABLES SUMMARY FORM

MB5-915-M1
UPDATE

AGENCY 999
STATE FUND 888

PREPARED: DATE 08/08/01
BY J. P. JUNIOR
TITLE ACCT. I
PHONE 328 - 2345

OBJECT	DESCRIPTION	AMOUNT
3020	REFUND RECEIVABLES	<u>180000</u>
	ALLOWANCE FOR UNCOLLECTIBLE REFUND RECEIVABLES	<u>2000</u>
_____	REFUND RECEIVABLES	_____
	ALLOWANCE FOR UNCOLLECTIBLE REFUND RECEIVABLES	_____
_____	REFUND RECEIVABLES	_____
	ALLOWANCE FOR UNCOLLECTIBLE REFUND RECEIVABLES	_____

*** DO NOT INCLUDE AMOUNTS ENTERED IN JULY (SAMIS) AND APPLIED BACK TO JUNE.
*** REFUND RECEIVABLE MUST BE GREATER THAN \$25,000 AT JUNE 30.

PF1-	PF2-	PF4-	PF7-
UPDATE	CANCEL	ADDITIONAL PAGE	PAGE BACK

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - FIXED ASSET CHECKLIST

ISSUE DATE: 6/01/01

PAGE: 34

MB5-916-M1

- ! To be required to complete this Closing Package, Question 8-12 was answered "yes" on the Control Checklist indicating Fixed Assets are present.
- ! **Question #5** - Press **PF5** for Key Term definitions. Press **PF9** for information that must be disclosed when question is answered "yes". Press **"ENTER"** to remove definitions or information from screen.
- ! Press **PF5** for Key Term definitions.
- ! **PF1-Update** - Performs an update on the displayed screen. All Fixed Asset Closing Packages for an Agency must be in balance before the system will allow the Closing Package to be complete. The following procedures must be followed.

Next Closing Package is an optional field that allows input of a Closing Package number, eliminating the need to return to the menu displaying all the Closing Package forms. A list of all Closing Packages will be displayed by positioning the cursor on this field and pressing **PF9**.

Closing Package Complete

1) If the Closing Package is complete:

- *(a) Next closing Package ____ Enter a "Y" if (Closing Package Name) complete ____ Enter "Y" in the field - press **"ENTER"**.
- (b) Next Closing Package ____ Enter "Y" if all Fixed Asset Closing Packages are complete and in balance ____ Enter a "Y" if all the Fixed Asset Closing Packages for the Agency being processed are complete and in balance, otherwise leave blank. Enter a Closing Package number if desired. Press **"ENTER"**.
- (c) The system will either display a new Closing Package or re-display the screen just updated with the message "Transaction Successfully Written". If a "Y" was entered in the "Complete" field, the message indicates that all Fixed Asset Closing Packages for the Agency are complete and in balance, otherwise the message indicates that just the specific screen is updated.

2) If the Closing Package is not complete, but an update of the keyed information is desired:

- *(a) Next Closing Package ____ Enter "Y" if (Closing Package Name) complete ____ Leave the "Complete" field blank. Enter a Closing Package number if desired. Press **"ENTER"**.
- (b) The system will either display a new Closing Package or re-display the screen just updated with the message "Transaction Successfully Written" indicating that the displayed screen is now saved.

- ! Check Closing Package Status to verify required Fixed Asset Closing Packages after completion of these questions. The General Fixed Asset Summary is required along with others as indicated by the checklist.

NOTE: Once the statement has been answered with a "Y", it will no longer be displayed if additional updating is done.

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - FIXED ASSET CHECKLIST

ISSUE DATE: 6/01/01

PAGE: 35

08/08/01

STATE OF NORTH DAKOTA
FIXED ASSET CHECKLIST

MB5-916-M1
UPDATE

AGENCY 999

PREPARED: DATE 08/08/01
BY J. P. JUNIOR
TITLE ACCT. I
PHONE 328 - 2345

- | | |
|--|------------|
| 1. DOES YOUR AGENCY HAVE ANY CONSTRUCTION IN PROGRESS? | YES X NO _ |
| 2. DOES YOUR AGENCY HAVE ANY FIXED ASSET ADDITIONS? | YES X NO _ |
| 3. DOES YOUR AGENCY HAVE ANY FIXED ASSET DELTETIONS? | YES X NO _ |
| 4. DOES YOUR AGENCY HAVE ANY INTRA-STATE TRANSFERS? | YES X NO _ |
| 5. DOES YOUR AGENCY HAVE ANY NET CORRECTIONS TO PRIOR YEAR | YES X NO _ |

BALANCES? (KEY TERMS)

ALTHOUGH WE ADDED A \$15,000 BUILDING IMPROVEMENT TO A BUILDING LAST____
YEAR, WE FAILED TO POST IT TO OUR RECORDS UNTIL THE CURRENT YEAR. THE
FUNDING SOURCE FOR THIS \$15,000 BUILDING IMPROVEMENT WAS GENERAL FUND.
IMPROVEMENTS OTHER THAN BUILDING WAS REDUCED \$3,000 FOR "MINIMUM____
VALUATION ADJUSTMENT"._____

NEXT CLOSING PACKAGE ____	ENTER 'Y' IF FIXED ASSETS CHECKLIST	COMPLETED Y
PF2-		ENTER-
CANCEL		NEXT SCREEN

08/08/01

STATE OF NORTH DAKOTA
FIXED ASSET CHECKLIST

MB5-916-M1
UPDATE

AGENCY 999

PREPARED: DATE 08/08/01
BY J. P. JUNIOR
TITLE ACCT. I
PHONE 328 - 2345

- | | |
|--|------------|
| 1. DOES YOUR AGENCY HAVE ANY CONSTRUCTION IN PROGRESS? | YES X NO _ |
| 2. DOES YOUR AGENCY HAVE ANY FIXED ASSET ADDITIONS? | YES X NO _ |
| 3. DOES YOUR AGENCY HAVE ANY FIXED ASSET DELTETIONS? | YES X NO _ |
| 4. DOES YOUR AGENCY HAVE ANY INTRA-STATE TRANSFERS? | YES X NO _ |
| 5. DOES YOUR AGENCY HAVE ANY NET CORRECTIONS TO PRIOR YEAR | YES X NO _ |

BALANCES? (KEY TERMS)

ALTHOUGH WE ADDED A \$15,000 BUILDING IMPROVEMENT TO A BUILDING LAST____
YEAR, WE FAILED TO POST IT TO OUR RECORDS UNTIL THE CURRENT YEAR. THE
FUNDING SOURCE FOR THIS \$15,000 BUILDING IMPROVEMENT WAS GENERAL FUND.
IMPROVEMENTS OTHER THAN BUILDING WAS REDUCED \$3,000 FOR "MINIMUM____
VALUATION ADJUSTMENT"._____

NEXT CLOSING PACKAGE ____	ENTER 'Y' IF ALL FIXED ASSETS CLOSING PACKAGES ARE COMPLETE AND IN BALANCE. _
PF2-	
CANCEL	

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - GENERAL FIXED ASSETS SUMMARY

ISSUE DATE: 6/01/01

PAGE: 36

MB5-917-M1

- ! Key your Agencies' required Fixed Asset information.
- ! See **PF1** explanation in the Fixed Asset Checklist notes.
- ! Press **PF3** to total keyed amounts. Because of space limitations on the screen the **Total Line** is displayed in a staggered fashion.
- ! The amounts keyed in Additions, Deletions, Transfers, and Construction in Progress must be reflected in each of those individual Closing Packages.
- ! Enter "Deletion" amounts as positive numbers.
- ! If it is necessary to enter a negative amount in any column besides "Deletions", key as -99,999.

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - GENERAL FIXED ASSETS SUMMARY

ISSUE DATE: 6/01/01

PAGE: 37

08/08/01	STATE OF NORTH DAKOTA					MB5-917-M1
	GENERAL FIXED ASSETS SUMMARY FORM					UPDATE
AGENCY 999	PREPARED: DATE 08/08/01					
	BY J. P. JUNIOR_____					
	TITLE ACCT. I_____					
	PHONE 328 - 2345					
START OF YR						END OF YR
BALANCE	NET			NET		BALANCE
(JULY 1)	CORRECTIONS	ADDITIONS	DELETIONS	RECLASS	TRANSFERS	(JUNE 30)
LAND						
7000		13000	()			20,000
BUILDINGS & IMPROVEMENTS						
66000	15000	20000	()	5000		106,000
IMPROVEMENTS OTHER THAN BUILDINGS						
10000	-3000	6725	()			13,725
EQUIPMENT						
20285		8394	(7645)		4260	25,294
CONSTRUCTION IN PROGRESS						
105000		60000	()	-5000		160,000
TOTAL						
208,285		108,119				325,019
	- 12,000		(7,645)		4,260	
PF1-	PF2-	PF3-				
UPDATE	CANCEL	TOTAL				

08/08/01	STATE OF NORTH DAKOTA					MB5-917-M1
	GENERAL FIXED ASSETS SUMMARY FORM					UPDATE
AGENCY 999	PREPARED: DATE 08/08/01					
	BY J. P. JUNIOR_____					
	TITLE ACCT. I_____					
	PHONE 328 - 2345					
START OF YR						END OF YR
BALANCE	NET			NET		BALANCE
(JULY 1)	CORRECTIONS	ADDITIONS	DELETIONS	RECLASS	TRANSFERS	(JUNE 30)
LAND						
7000		13000	()			20,000
BUILDINGS & IMPROVEMENTS						
66000	15000	20000	()	5000		106,000
IMPROVEMENTS OTHER THAN BUILDINGS						
10000	-3000	6725	()			13,725
EQUIPMENT						
20285		8394	(7645)		4260	25,294
CONSTRUCTION IN PROGRESS						
105000		60000	()	-5000		160,000
TOTAL						
208,285		108,119				325,019
NEXT CLOSING PACKAGE _____ ENTER 'Y' IF GEN. FIXED ASSETS SUMMARY COMPLETED Y						
	PF2-	ENTER-				
	CANCEL	NEXT SCREEN				

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - CONSTRUCTION IN PROGRESS

ISSUE DATE: 6/01/01

PAGE: 38

MB5-918-M1

- ! Position cursor on **Outstanding Construction Commitments** and press **PF9** for Construction definitions.
- ! See **PF1** explanation in the Fixed Asset Checklist notes.
- ! Press **PF3** to total keyed amounts.
- ! Press **PF4** for additional Construction in Progress screens.
- ! Press **PF7** to page back through screens.

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - CONSTRUCTION IN PROGRESS

ISSUE DATE: 6/01/01

PAGE: 39

08/08/01	STATE OF NORTH DAKOTA CONSTRUCTION IN PROGRESS SUMMARY FORM	MB5-918-M1 UPDATE
AGENCY 999	PREPARED: DATE 08/08/01	
	BY J. P. JUNIOR_____	
OUTSTANDING CONSTRUCTION	TITLE ACCT. I_____	
COMMITMENTS 475000	PHONE 328 - 2345	
CONSTRUCTION PROJECT NAME	AMOUNT AUTHORIZED	AMT EXPENDED THRU JUNE 30
CORRECTIONS - ABC _____	250000	95000
XYZ STATE PROJECT _____	100000	20000
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
TOTAL	350,000	115,000
PF1- UPDATE	PF2- CANCEL	PF3- TOTAL
	PF4- ADDITIONAL PAGE	PF7- PAGE BACK

08/08/01	STATE OF NORTH DAKOTA CONSTRUCTION IN PROGRESS SUMMARY FORM	MB5-918-M1 UPDATE
AGENCY 999	PREPARED: DATE 08/08/01	
	BY J. P. JUNIOR_____	
OUTSTANDING CONSTRUCTION	TITLE ACCT. I_____	
COMMITMENTS 475000	PHONE 328 - 2345	
CONSTRUCTION PROJECT NAME	AMOUNT AUTHORIZED	AMT EXPENDED THRU JUNE 30
CORRECTIONS - ABC _____	250000	95000
XYZ STATE PROJECT _____	100000	20000
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
TOTAL	350,000	115,000
NEXT CLOSING PACKAGE _____	ENTER 'Y' IF CONSTRUCTION IN PROCESS COMPLETED Y	
PF2- CANCEL	ENTER- NEXT SCREEN	

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - FIXED ASSET ADDITIONS

ISSUE DATE: 6/01/01

PAGE: 40

MB5-919-M1

- ! This screen displays the funding source used for Additions made during the fiscal year.
- ! See **PF1** explanation in the Fixed Asset Checklist notes.
- ! Press **PF3** to total keyed amounts. The total on the far lower right must equal Total Additions on the General Fixed Assets Summary Form.

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - FIXED ASSET ADDITIONS

ISSUE DATE: 6/01/01

PAGE: 41

08/08/01	STATE OF NORTH DAKOTA					MB5-919-M1
	FIXED ASSETS ADDITIONS SUMMARY FORM					UPDATE
AGENCY 999	PREPARED:		DATE 08/08/01			
			BY J. P. JUNIOR			
FIXED ASSET ADDITIONS BY TYPE	TITLE		ACCT. I			
AND FUNDING SOURCE	PHONE		328 - 2345			
PRE-JUNE 30,1991	GENERAL FUND	FEDERAL GRANTS	SPECIAL REVENUE	DONATIONS	TOTALS	
LAND	8000			5000	13,000	
BUILDINGS & IMPROVEMENTS	20000				20,000	
IMPROV. OTHER THAN BLDGS	1000	1000	4725		6,725	
EQUIPMENT	8394				8,394	
CONSTRUCTION IN PROGRESS			60000		60,000	
TOTAL	37,394	1,000	64,725	5,000	108,119	
PF1- UPDATE	PF2- CANCEL	PF3- TOTAL				

08/08/01	STATE OF NORTH DAKOTA					MB5-919-M1
	FIXED ASSETS ADDITIONS SUMMARY FORM					UPDATE
AGENCY 999	PREPARED:		DATE 05/08/96			
			BY J. P. JUNIOR			
FIXED ASSET ADDITIONS BY TYPE	TITLE		ACCT. I			
AND FUNDING SOURCE	PHONE		224 - 2345			
PRE-JUNE 30,1991	GENERAL FUND	FEDERAL GRANTS	SPECIAL REVENUE	DONATIONS	TOTALS	
LAND	8000			5000	13,000	
BUILDINGS & IMPROVEMENTS	20000				20,000	
IMPROV. OTHER THAN BLDGS	1000	1000	4725		6,725	
EQUIPMENT	8394				8,394	
CONSTRUCTION IN PROGRESS			60000		60,000	
TOTAL	37,394	1,000	64,725	5,000	108,119	
NEXT CLOSING PACKAGE	ENTER 'Y' IF FIXED ASSETS ADDITIONS COMPLETED Y					
PF2- CANCEL	ENTER- NEXT SCREEN					

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING – FIXED ASSET DELETIONS

ISSUE DATE: 6/01/01

PAGE: 42

MB5-920-M1

- ! This screen displays the funding source that was used for Fixed Assets deleted during the fiscal year.
- ! See **PF1** explanation in the Fixed Asset Checklist notes.
- ! Press **PF3** to total keyed amounts. The total on the far lower right must equal Total Deletions on the General Fixed Assets Summary Form.

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING – FIXED ASSET DELETIONS

ISSUE DATE: 6/01/01

PAGE: 43

08/08/01	STATE OF NORTH DAKOTA				MB5-920-M1	
	FIXED ASSETS DELETIONS SUMMARY FORM				UPDATE	
AGENCY 999	PREPARED: DATE 08/08/01					
	BY J. P. JUNIOR					
FIXED ASSET DELETIONS BY TYPE	TITLE ACCT. I					
AND FUNDING SOURCE	PHONE 328 - 2345					
	PRE-JUNE 30,1991	GENERAL FUND	FEDERAL GRANTS	SPECIAL REVENUE	DONATIONS	TOTALS
LAND						
BUILDINGS & IMPROVEMENTS						
IMPROVEMENTS OTHER THAN BUILDINGS						
EQUIPMENT						
	7645					7,645
TOTAL	7,645					7,645
PF1- UPDATE	PF2- CANCEL	PF3- TOTAL				

08/08/01	STATE OF NORTH DAKOTA				MB5-920-M1	
	FIXED ASSETS DELETIONS SUMMARY FORM				UPDATE	
AGENCY 999	PREPARED: DATE 08/08/01					
	BY J. P. JUNIOR					
FIXED ASSET DELETIONS BY TYPE	TITLE ACCT. I					
AND FUNDING SOURCE	PHONE 328 - 2345					
	PRE-JUNE 30,1991	GENERAL FUND	FEDERAL GRANTS	SPECIAL REVENUE	DONATIONS	TOTALS
LAND						
BUILDINGS & IMPROVEMENTS						
IMPROVEMENTS OTHER THAN BUILDINGS						
EQUIPMENT						
	7645					7,645
TOTAL	7,645					7,645
NEXT CLOSING PACKAGE	ENTER 'Y' IF FIXED ASSETS DELETIONS COMPLETED Y					
PF2- CANCEL	ENTER- NEXT SCREEN					

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING – INTRA STATE TRANSFERS

ISSUE DATE: 6/01/01

PAGE: 44

MB5-921-M1

- ! A screen must be completed for each Intra-State Transfer.
- ! Agency, the type of asset transferred, description, and either Intra-State Transfer In or Intra-state Transfer Out information is required on each screen.
- ! See **PF1** explanation in the Fixed Asset Checklist notes.
- ! Press **PF4** for additional Transfer screens.
- ! Press **PF7** to page back through screens.
- ! **PF10** - Position cursor on Funding Source and press PF10. Select a Funding Source and press "ENTER". The selection will be inserted into the Funding Source field.

ONLINE PROCESSING – INTRA STATE TRANSFERS

PAGE: 45

```

08/08/01                                STATE OF NORTH DAKOTA                                MB5-921-M1
                                         FIXED ASSETS INTRA-STATE TRANSFER SUMMARY FORM                               UPDATE

AGENCY   999                            PREPARED:  DATE   08/08/01
                                           BY     J. P. JUNIOR_____
                                           TITLE  ACCT. I_____  

                                           PHONE  328 - 2345

AGENCY   540          _ LAND    _ BUILDINGS    _ IMPROVEMENTS    X EQUIPMENT
DESCRIPTION:
COPY MACHINE - MODEL #76550_____
_____

INTRA-STATE TRANSFERS IN                INTRA-STATE TRANSFERS OUT
ASSET VALUE        FUNDING              ASSET VALUE        FUNDING
YOU ADDED          SOURCE               YOU SUBTRACTED      SOURCE

____4260           PRE-JUNE 30, 1991    ( _____ ) _____

NEXT CLOSING PACKAGE ____ ENTER 'Y' IF FIXED ASSET TRANSFERS COMPLETED Y
PF2-                  ENTER
CANCEL                 NEXT SCREEN

```

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING – LEASES

ISSUE DATE: 6/01/01

PAGE: 46

! **Two screens** may be required to complete the Lease Closing Package.

MB5-922-M1

- ! Total Lease Expenditures for the fiscal year just ended must be greater than 0.
- ! Press **PF3** to total future lease expenditures.
- ! Press "**ENTER**" to process the second screen of the Lease Summary Form.

MB5-922-M2

- ! Press **PF4** for additional MB5-922-M2 screens.
- ! Press **PF7** to page back through screens.
- ! Even though information on this screen may not be required from your Agency, the Closing Package can still be updated from this screen.
- ! Send a copy of each lease disclosed on this screen to OMB. The copy/copies should be sent along with the signed Closing Package form.

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING – LEASES

ISSUE DATE: 6/01/01

PAGE: 47

08/08/01	STATE OF NORTH DAKOTA LEASE SUMMARY FORM	MB5-922-M1 UPDATE
AGENCY 999	PREPARED: DATE 08/08/01	
	BY J. P. JUNIOR_____	
	TITLE ACCT. I_____	
	PHONE 328 - 2345	
TOTAL LEASE EXPENDITURES FOR THE FISCAL YEAR ENDED JUNE 30, 20XX		12386
YEAR ENDING JUNE 30		AMOUNTS
FUTURE MINIMUM RENTAL PAYMENTS		
REQUIRED UNDER LEASES THAT HAVE		20XX 11250
INITIAL OR REMAINING		20XX 10960
NONCANCELLABLE LEASE TERMS IN		20XX 9432
EXCESS OF ONE YEAR AS OF		20XX 8103
JUNE 30 ARE AS FOLLOWS:		20XX 6400
		THEREAFTER 69723
TOTAL FUTURE MINIMUM LEASE PAYMENTS		115,868
PF1- UPDATE	PF2- CANCEL	PF3- TOTAL
		ENTER- NEXT SCREEN

08/08/01	STATE OF NORTH DAKOTA LEASE SUMMARY FORM	MB5-922-M2 UPDATE
FOR ANY NEW LEASES HAVING EXPENDITURES > \$100,000 DURING THE FISCAL YEAR ENDED JUNE 30, 20XX		
LESSOR/ DESCRIPTION	INC. DATE (MM-YY) TERM (MO.) MONTHLY PAYMENT	ESTIMATED PURCHASE PRICE AT INCEPTION DOWN PAYMENT PURCHASE PRICE AT TERM.
_____	__ __	_____
_____	__ __	_____
_____	__ __	_____
_____	__ __	_____
_____	__ __	_____
_____	__ __	_____
_____	__ __	_____
_____	__ __	_____
PF1- UPDATE	PF2- CANCEL	PF4- ADDITIONAL PAGE
		PF7- PAGE BACK

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - TAXES RECEIVABLE

ISSUE DATE: 6/01/01

PAGE: 48

MB5-923-M1

- ! Taxes Receivable must be greater than 0.
- ! Enter applied back and not applied back amounts as positive numbers.
- ! Press **PF3** to calculate Taxes Receivable.

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - TAXES RECEIVABLE

ISSUE DATE: 6/01/01

PAGE: 49

09/10/01

STATE OF NORTH DAKOTA
TAXES RECEIVABLE SUMMARY FORM

MB5-923-M1
UPDATE

AGENCY 999
STATE FUND 888

PREPARED: DATE 09/10/01
BY J. P. JUNIOR
TITLE ACCT. I
PHONE 328 - 2345

DESCRIPTION	AMOUNT
TAXES RECEIVABLE AT JUNE 30	202000
LESS: AMOUNT RECEIVED DURING JULY AND APPLIED BACK TO JUNE	(18000)
LESS: AMOUNTS RECEIVED DURING JULY AND NOT APPLIED BACK TO JUNE	

OBJECT	AMOUNT
8105	(4600)

PAGE 1

	SAMIS TRANS	AMOUNT
TAXES RECEIVABLE (AFTER JULY RECEIPTS)		170,400
ALLOWANCE FOR UNCOLLECTIBLE TAXES RECEIVABLE		20,000

PF1-	PF2-	PF3-	PF7-	ENTER-
UPDATE	CANCEL	TOTAL	PREV	NEXT

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - TAXES PAYABLE

ISSUE DATE: 6/01/01

PAGE: 50

MB5-924-M1

- ! Tax Refunds Payable must be greater than 0.
- ! Enter applied back amount as a positive number.
- ! Press **PF3** to calculate Tax Refunds Payable.

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - TAXES PAYABLE

ISSUE DATE: 6/01/01

PAGE: 51

09/10/01

STATE OF NORTH DAKOTA
TAX REFUNDS PAYABLE SUMMARY FORM

MB5-924-M1
UPDATE

AGENCY 999
STATE FUND 888

PREPARED: DATE 09/10/01
BY J. P. JUNIOR
TITLE ACCT. I
PHONE 328 - 2345

DESCRIPTION	AMOUNT
TAX REFUNDS PAYABLE AT JUNE 30	230000
LESS: AMOUNT PAID IN JULY AND APPLIED BACK TO JUNE	(21000)

TAX REFUNDS PAYABLE (AFTER JULY APPLYBACKS)

TRANS CODE	OBJECT	AMOUNT
TC360	8105	100000
TC360	8110	109000
TC360		
TC360		
TC360		
TOTAL:		209000

PAGE 1

PF1-	PF2-	PF3-	PF7-	ENTER-
UPDATE	CANCEL	TOTAL	PREV	NEXT

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - MISCELLANEOUS RECEIVABLES

ISSUE DATE: 6/01/01

PAGE: 52

MB5-925-M1

- ! Miscellaneous Receivables must be greater than \$10,000.
- ! Enter the applied back amounts by indicated transaction code.
- ! Enter applied and not applied back amounts as positive numbers.
- ! An object number must be keyed for amounts received during July and not applied back to June. Use **PF10** if more than one object code breakout is required.
- ! Press **PF3** to calculate Accounts or Intergovernmental Receivables after all object code breakouts have been input.
- ! Use **PF4** for if you must report both Accounts and Intergovernmental receivables in this closing package. Once you have input the first type of receivable and used **PF3** to total, then press **PF4** for an additional Miscellaneous Receivable screens and input using the **PF10** key if additional object code breakouts have been input, using the **PF3** key on the final page to total and finally the **PF1** key to update the entire closing package for both types of receivables.
- ! Press **PF7** to page back through screens.

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - MISCELLANEOUS RECEIVABLES

ISSUE DATE: 6/01/01

PAGE: 53

08/08/01	STATE OF NORTH DAKOTA MISCELLANEOUS RECEIVABLES SUMMARY FORM	MB5-925-M1 UPDATE
AGENCY 999 STATE FUND 888	PREPARED: DATE 08/08/01 BY J. P. JUNIOR TITLE ACCT. I PHONE 328 - 2345	
RECEIVABLE TYPE ('AR' OR 'IR') AR		AMOUNT
MISCELLANEOUS RECEIVABLES AT JUNE 30		11000
LESS: AMOUNT RECEIVED DURING JULY AND APPLIED BACK TO JUNE		
1. USING TRANSACTION CODE 101		(15)
2. USING TRANSACTION CODE 106		(15)
LESS: AMOUNT RECEIVED DURING JULY AND NOT APPLIED BACK TO JUNE		
	6305 OBJECT	(20)
MISCELLANEOUS RECEIVABLES (AFTER JULY RECEIPTS)		10,950
ALLOWANCE FOR UNCOLLECTIBLE RECEIVABLES		
*** MISCELLANEOUS RECEIVABLES FOR FUND MUST BE > \$10,000 AT JUNE 30.		
PF1- UPDATE	PF2- CANCEL	PF3- TOTAL
PF4- ADDITIONAL PAGE	PF7- PAGE BACK	PF10- ADDITIONAL OBJECTS

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - INTEREST RECEIVABLE

ISSUE DATE: 6/01/01

PAGE: 54

MB5-926-M1

- ! Interest Receivable must be greater than 0.
- ! Enter applied back and not applied back amounts as positive numbers.
- ! Press **PF3** to calculate Interest Receivable.

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - INTEREST RECEIVABLE

ISSUE DATE: 6/01/01

PAGE: 55

08/09/01	STATE OF NORTH DAKOTA INTEREST RECEIVABLE SUMMARY FORM	MB5-926-M1 UPDATE
AGENCY 999 STATE FUND 888	PREPARED: DATE 08/09/01 BY J. P. JUNIOR_____ TITLE ACCT. I_____ PHONE 328 - 2345	
DESCRIPTION	AMOUNT	
INTEREST RECEIVABLE AT JUNE 30	17020	
LESS: AMOUNT RECEIVED DURING JULY AND APPLIED BACK TO JUNE (USING TC 105)	(2642)	
LESS: AMOUNT RECEIVED DURING JULY AND NOT APPLIED BACK TO JUNE	()	
INTEREST RECEIVABLE (AFTER JULY RECEIPTS)	14,378	
ALLOWANCE FOR UNCOLLECTIBLE INTEREST RECEIVABLE		
PF1- UPDATE	PF2- CANCEL	PF3- TOTAL

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - ACCOUNTS PAYABLE

ISSUE DATE: 6/01/01

PAGE: 56

MB5-927-M1

- ! If it is determined that an Accounts Payable Closing Package is not required after receiving the Summary of Significant Expenditures report from OMB, enter only the "Prepared" information and press **PF1** to update.
- ! Amounts entered must be greater than \$1,000.
- ! An Appropriation Object Code, Number and Line Number must be entered for each Accounts Payable amount.
- ! Press **PF3** to total all keyed amounts.
- ! Press **PF4** for additional Accounts Payable screens.
- ! Press **PF7** to page back through screens.

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - ACCOUNTS PAYABLE

ISSUE DATE: 6/01/01

PAGE: 57

09/11/01	STATE OF NORTH DAKOTA ACCOUNTS PAYABLE ACCRUAL SUMMARY FORM	MB5-927-M1 UPDATE
AGENCY 999	PREPARED: DATE 09/11/01	
STATE FUND 888	BY J. P. JUNIOR_____	
	TITLE ACCT. I_____	
	PHONE 328 - 2345	

APPROPRIATION OBJECT CODE	APPROPRIATION NUMBER	APPROPRIATION LINE NUMBER	AMOUNT	INCLUDE ACCOUNTS PAYABLE GREATER THAN \$1,000 WHERE THE EXPENDITURE WAS INCURRED BY JUNE 30, PAYMENT MADE AFTER JUNE 30, AND THE EXPENDITURE WAS NOT APPLIED
1300	700	10	20649	
1400	900	70	16569	
_____	_____	_____	_____	
_____	_____	_____	_____	
_____	_____	_____	_____	
_____	_____	_____	_____	
_____	_____	_____	_____	
_____	_____	_____	_____	
_____	_____	_____	_____	
_____	_____	_____	_____	
		TOTAL	37,218	

PF1- UPDATE	PF2- CANCEL	PF3- TOTAL	PF4- ADDITIONAL PAGE	PF7- PAGE BACK
----------------	----------------	---------------	-------------------------	-------------------

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - GRANT RECEIVABLES AND
DEFERRED REVENUE

ISSUE DATE: 6/01/01

PAGE: 58

MB5-928-M1

- ! The Amount due from Federal Government plus Amount received from Federal Government must be greater than \$100,000.
- ! Enter the applied back amounts as positive numbers.
- ! Include amounts entered on the Accounts Payable Summary Form in the applied back amount of Grant Deferred Revenue.
- ! Press **PF3** to calculate balances.

STATE OF NORTH DAKOTA
GAAP CLOSING PROCEDURES MANUAL

ONLINE PROCESSING - GRANT RECEIVABLES AND
DEFERRED REVENUE

ISSUE DATE: 6/01/01

PAGE: 59

09/11/01

STATE OF NORTH DAKOTA
GRANT RECEIVABLES AND DEFERRED REVENUE SUMMARY FORM

MB5-928-M1
UPDATE

AGENCY 999
STATE FUND 888

PREPARED: DATE 09/09/01
BY J. P. JUNIOR
TITLE ACCT. I
PHONE 328 - 2345

AMOUNT DUE FROM FEDERAL GOVERNMENT AS OF JUNE 30	200000
LESS: AMOUNT RECEIVED DURING JULY AND APPLIED BACK TO JUNE	(25000)
REMAINING FEDERAL REVENUE ACCRUAL	175,000

GRANT DEFERRED REVENUE

AMOUNT RECEIVED FROM FEDERAL GOVERNMENT BUT NOT SPENT AS OF JUNE 30	75000
LESS: AMOUNT SPENT DURING JULY AND APPLIED BACK TO JUNE (INCLUDE AMOUNTS ENTERED ON THE ACCOUNTS PAYABLE SUMMARY).	(100000)
DEFERRED REVENUE ADJUSTMENT	65,000

*** STATE FUND MUST BE THE PRIMARY RECIPIENT AND MONIES RECEIVED > \$100,000.

PF1-	PF2-	PF3-
UPDATE	CANCEL	TOTAL